



METHODE TOTAL ASSETS TURNOVER

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Abstract

Total Assets TurnOver (TATO) is the company's ability to manage assets owned to generate funds that can be given to companies in a certain period. Profitability (ROA) is the company's ability to generate profits or income from sales. This study aims to determine the effect of Total Assets TurnOver (TATO) on Profitability (ROA) in manufacturing companies in the food and beverage sector listed on the Indonesia Stock Exchange in 2011 to 2015. Data analysis techniques using quantitative analysis techniques using product moment correlation calculations, simple linear regression, analysis of determination, and t test. Based on the results of the research conducted using SPSS version 23, the relationship between Total Assets TurnOver (TATO) on Profitability (ROA) has a very strong influence by looking at the results of the hypothesis test $t_{count} > t_{table}$ ($19,219 > 2,045$), then H_0 is rejected H_a accepted significant effect between Total Assets TurnOver (TATO) on Profitability (ROA) and determination test results of 93% while the remaining 7% is influenced by other factors. So it can be concluded that Total Assets TurnOver (TATO) has a significant influence on profitability (ROA) in food and beverage companies listed on the Indonesia Stock Exchange.

Keywords: Total Assets TurnOver (TATO), Profitability (ROA).